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|  सत्यमेव जयते | राजस्थान राज-पत्र विशेषांक | RAJASTHAN GAZETTE Extraordinary |
| | साधिकार प्रकाशित | <i>Published by Authority</i> |
| | चैत्र 12, बुधवार शाके 1942- अप्रेल 1, 2020 <i>Chaitra 12, Wednesday, Saka 1942- April 1, 2020</i> | |

भाग 4 (ग)

उप-खण्ड (I)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये
(सामान्य आदेशों, उप-विधियों आदि को सम्मिलित करते हुए) सामान्य कानूनी नियम।

FINANCE DEPARTMENT

(TAX DIVISION)

NOTIFICATION

Jaipur, March 30, 2020

G.S.R. 104 :- In exercise of the powers conferred by section 34 of the Rajasthan Finance Act, 2020 (Act No. 9 of 2020) and all other powers enabling it in this behalf, the State Government hereby makes the following rules, namely:-

1. Short title, extent and commencement.- (1) These rules may be called the Rajasthan Land Tax Rules, 2020.

(2) They shall extend to the whole of the State of Rajasthan.

(3) They shall come into force on and from the 1st day of April, 2020.

2. Definitions.- (1) In these rules, unless the context otherwise requires,-

(a) "Act" means the Rajasthan Finance Act, 2020;

(b) "agent" means a person authorised in writing by the landholder to appear on his behalf before any authority under the Act;

(c) "form" means a form appended to these rules;

(d) "Government" means the Government of Rajasthan;

(e) "Inspector General of Stamps" means the Inspector General, Registration and Stamps, Rajasthan;

(f) "Treasury" means a Government Treasury in the State of Rajasthan and includes a sub-treasury.

(2) Words and expressions used but not defined, shall have the same meanings as assigned to them in the Act.

3. Powers and duties of Assessing Authority.- Assessing Authority shall, in addition to the powers and duties conferred on him by the Act,-

(a) have the powers to,-

(i) examine any document, relevant to the assessment of the amount of tax on the lands or to the identity of the person liable to pay the tax;

(ii) get a survey made of all lands, with a view to ascertaining their liability to tax;

(iii) call for any factual statement or information regarding any land from the landholder, who shall comply with the same in the manner as laid down and within the time allowed by the Assessing Authority;

- (iv) call for any factual statement or information regarding the land leased out or otherwise given by the Central Government or State Government or its Corporations or Local Authorities to any person, institution or firm etc., and which is liable to tax, from the officer authorized in this behalf by such Governments, Corporations or local Authorities;
- (b) have the duty to,-
 - (i) proper maintenance and safe custody of all registers, records and other documents required by or under the Act to be maintained; and
 - (ii) carry out such general or special orders as may be issued by the State Government or the Inspector General of Stamps, from time to time, in connection with the carrying out of the provisions of the Act.

4. Filing of return and option.- (1) The return and the option to pay tax in *lump sum* or in installments under the Act shall be filed in Form-A.

(2) The return and option may be filed either physically by uploading the same on the website of the Department of Registration and Stamps Rajasthan or in electronic format through the link available on the said website.

5. Deposit of tax or any other amount.- The tax or any other amount payable under the Act shall be paid through e-GRAS portal of the State.

6. Notices and service thereof.- (1) The notice under section 19 shall be in Form-B, notice under section 20 shall be in Form-C, notice under section 25 shall be in Form-D, notice of demand of tax, penalty or interest shall be in Form-E and notice of entry and inspection under section 30 shall be in Form-F.

(2) Where notice is generated through electronic device and assigned unique number, such notice shall not require the signature of the authority or officer who issues such notice.

(3) The notice under the Act may be served by sending a message in prescribed form on the duly registered mobile number of the landholder or by sending a copy of the notice online through e-mail address provided by the landholder and in these cases service shall be deemed to have been completed when the message or e-mail, as the case may be, reaches in the inbox of the mobile, or e-mail account, of the landholder, or in the manner provided in the Code of Civil Procedure, 1908 (Central Act No. 5 of 1908).

7. Refund of excess payment.- Any excess payment made by the landholder may, on his option, be either adjusted against any future liability of tax or any other amount payable by him or remitted electronically in the bank account provided by him in writing, after due verification of the excess amount.

8. Reconciliation of accounts. - In the first week of each month the assessing authority shall generate revenue reports from e-GRAS portal of the State and verify it.

9. Form, contents and presentation of appeal.- (1) The Memorandum of appeal shall be in Form-G and shall be presented in duplicate and in case appeal is filed by or on behalf of the landholder, it shall be accompanied by proof of payment of not less than one fourth of the sum payable by the landholder.

(2) The Memorandum of appeal shall be signed by the appellant or by his agent and shall be verified in the manner given in the prescribed form and shall be accompanied by a certified copy of the order against which appeal is preferred.

(3) The Memorandum of appeal shall be presented by the appellant or his agent to the appellate authority or such member of the ministerial staff as the appellate authority may appoint in this behalf or may be sent by registered post addressed to the appellate authority or by uploading the Memorandum of appeal on the web page of the appellate authority:

Provided that a Memorandum of appeal shall not be accepted in the office of the appellate authority, if it is incomplete in any respect and shall be returned to the landholder or his authorised agent, as the case may be, forthwith.

10. Order of appeal to be communicated.- A copy of every order of the appellate authority disposing of an appeal shall be sent to the appellant, assessing authority and the Inspector General of Stamps.

11. Hearing of appeals.- No officer acting as appellate authority shall hear any appeal against any order made by him in another capacity.

12. Court Fees.- Court fee stamps of the value indicated below shall be affixed on all documents in respect of appeals, revisions and other proceedings under the Act or these rules:-

| S. No. | Nature of Document | Value of Court fee stamp |
|--------|---|---|
| 1 | Memo of appeal under section 26 | Rupees five hundred. |
| 2 | Application for revision under section 28 | Rupees five hundred. |
| 3 | Vakalatnama by an Agent of landholder authorised to appear When filed before- | |
| | (a) the appellate authority or the assessing authority | Rupees one hundred. |
| | (b) the Revision authority | Rupees one hundred. |
| 4 | Application for adjournment of any proceedings | Rupees five hundred. |
| 5 | Application for obtaining copies | Rupees fifty. |
| 6 | Copy of any order or document | For every page rupees five. |
| 7 | Application for inspection of files | Rupees one hundred for every one hour or part thereof |

Note: In case of maps or plans or extracts thereof, the assessing authority shall charge actual cost with reference to the work done.

13. Who can represent.- No person shall appear before any authority in any proceeding under the Act as an agent or any other person, unless he is,-

- an advocate duly registered under the Advocates Act, 1961 (Act No.25 of 1961); or
- an agent of landholder or a person holding a general or special power of attorney executed by the landholder; or

- (c) an officer concerned of the State Government duly authorised by a general or special order in this behalf.

14. Decision of question about jurisdiction.- If any question or doubt arises in respect of the jurisdiction, whether territorial or otherwise, of any authority or officer functioning under the Act or these rules, it may be decided by an order by the Inspector General of Stamps, whose decision shall be final and meanwhile no proceedings under the Act or these rules shall be stayed on such account except by an order of the State Government or the Inspector General of Stamps.

15. Time, manner and form of furnishing information under section 29.- (1) Information under section 29 shall be furnished in Form-H within seven days from the date of allotment of a taxable land or from the date on which a taxable land is entered in the land records.

(2) Such information shall be furnished by transmitting Form-H, duly filled and signed, to the assessing authority through e-mail or by uploading necessary information on the webpage of the assessing authority through SSO ID login.

16. Keeping and maintenance of records.- (1) The assessing authority shall keep and maintain a register of all taxable lands within his jurisdiction in Form-I and shall keep the register updated.

(2) The assessing authority shall prepare every year a register in Form-J containing record of tax, penalty and interest payable and paid in respect of each taxable land and shall keep the register updated.

17. Power of Inspector General of Stamps to adapt Forms.- For the purpose of facilitating online payments and electronic submission of returns, document, information, notice, application, appeals, revisions, etc. and keeping and maintenance of registers as electronic records, the Inspector General of Stamps may, with the approval of the State Government, adapt or modify the Forms herein prescribed.

18. Repeal.- The Rajasthan Land Tax Rules, 2006 are hereby repealed.

Form -A

[see rule 4]

Return and Option to pay tax

Name of the Landholder:

Address:

.....

.....

e-mail:

Registered Mobile No.....

Period of Assessment:

If period of assessment does not start on 1st April and end on 31st march, the reason of different period:

Return

| S.No. | Description of taxable Land | Nature of Rights of holder | Class of taxable land | Area of taxable land in meters | Rate of land tax | Amount of tax | Rebate if any | Net amount of tax |
|--------------|-----------------------------|----------------------------|-----------------------|--------------------------------|------------------|---------------|---------------|-------------------|
| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. |
| 1. | | | | | | | | |
| 2. | | | | | | | | |
| 3. | | | | | | | | |
| | | | | | | | | |
| Total | | | | | | | | |

Option

I, the above named landholder, hereby opt to pay tax in *lump sum*/ in three equal installments of rupees each payable by and 31st March, 20

Place:.....

Date:.....

Signature of Landholder.

I, Mr./Mrs the landholder/authorised agent of the above named landholder, submit this return/revised return to the Assessing Authorityon this..... day of month..... of year.....

Signature of
Landholder/authorised agent.

Form-B

[see rule 6]

Government of Rajasthan

Office of the Assessing Authority.....

Notice for assessment and hearing under section 19

To

Name of the Landholder:.....

Address:

.....

.....

e-mail:

Registered Mobile No.....

Whereas the undersigned is satisfied that the returned/revised return for the Year..... filed by you is incomplete/incorrect and, therefore, I propose to assess tax payable by you for the Year..... under sub-section (4) of section 19 of the Rajasthan Finance Act, 2020.

Therefore, you are hereby summoned to appear before the undersigned in person or through an advocate or authorised agent duly instructed on the day of, 20....at o'clock in the.....noon, for hearing; and to produce on that day all the documents upon which you intend to rely in support of your case;

You are further directed to produce or cause to be produced the following information and documents on that day:-

- 1.
- 2.
- 3.

.....

(Description and details of information and documents)

Take notice that, in default of appearance as above and production of the information and documents mentioned above on that day, the assessment will be made in your absence.

Given under my hand and seal, this..... day of.....20....

Assessing Authority.

Form-C

[see rule 6]

Government of Rajasthan

Office of the Assessing Authority.....

Notice for assessment and hearing under section 20

To

Name of the Landholder:.....

Address:

.....

.....

e-mail:

Registered Mobile No......

Whereas the undersigned is of the opinion that you are liable to pay tax under the Rajasthan Finance Act, 2020;

And whereas, you have failed to file return and deposit tax as required under section 19 of the Act aforementioned;

Now, therefore, I propose to assess tax payable by you for the Year/s.....,,..... under section 20 of the Act aforementioned.

Therefore, you are hereby summoned to appear before the undersigned in person or through an advocate or authorised agent duly instructed on the day of, 20....at o'clock in the.....noon, for hearing; and to produce on that day all the documents upon which you intend to rely in support of your case;

You are further directed to produce or cause to be produced the following information and documents on that day:-

- 1.
2. *(Description and details of information and documents)*
- 3.
-

Take notice that, in default of appearance as above and production of the information and documents mentioned above on that day, the assessment will be made in your absence.

Given under my hand and seal, this..... day of.....20....

Assessing Authority.

Form-D
[see rule 6]
Government of Rajasthan
Office of the Assessing Authority.....

Notice to a third person under section 25

To

The

.....

.....

Particulars of defaulter

Name:

Address:.....

.....

e-mail:.....

Registered Mobile No.:.....

Demand notice No.: Date:.....

Period:

Whereas a sum of Rs.on account of tax/penalty/ interest is payable under the provisions of the Rajasthan Finance Act, 2020 by (Name of landholder) who has failed to make payment of such amount;

And

It is observed that a sum of rupees..... is due or may become due to the said person from you; or

It is observed that you hold or are likely to hold a sum of rupeesfor or on account of the said person.

You are hereby directed to pay a sum of rupees to the Government forthwith or upon the money becoming due or being held in compliance of the provisions contained in section 25 of the Rajasthan Finance Act, 2020.

Please note that any payment made by you in compliance of this notice will be deemed under section 25 of the said Act to have been made under the authority of the said person and the treasury receipt or the *Challan* of the bank for such payment will constitute a good and sufficient discharge of your liability to such person to the extent of the amount specified in the receipt or the *Challan*, as the case may be.

Also, please note that if you discharge any liability to the said person after receipt of this notice, you will be personally liable to the State Government under section 25 of the said Act to the extent of the liability discharged, or to the extent of the liability of the said person for tax/ penalty/ interest, whichever is less.

Please note that, in case you fail to make payment in pursuance of this notice, you shall be deemed to be a defaulter in respect of the amount specified in the notice and consequences of the said Act or the rules made thereunder shall follow.

Given under my hand and seal, this..... day of.....20....

Assessing Authority.

Form-E

[see rule 6]

Government of Rajasthan

Office of the Assessing Authority.....

Demand Notice

To

Name of the Landholder:.....

Address:

.....

.....

e-mail:

Registered Mobile No.....

Take notice that a demand of tax/penalty/interest of Rs. has been assessed against you under the provisions of the Rajasthan Finance Act, 2020 details of which are given below and you are hereby requested to deposit the same failing which appropriate action under the Act aforementioned shall be taken against you.

Details of tax/penalty/interest

| S.No. | Land to which demand relates | Tax | Penalty | Interest | Total |
|-------|------------------------------|-----|---------|----------|-------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 1. | | | | | |
| | | | | | |

| | | | | | |
|-------|--|--|--|--|--|
| Total | | | | | |
|-------|--|--|--|--|--|

Given under my hand and seal, this..... day of.....20....

Assessing Authority.

Form-F
[see rule 6]

Government of Rajasthan
Office of the Assessing Authority.....

Notice of entry and inspection

To

Name of the occupier:.....

Address:

.....
.....

Whereas, for the purposes of carrying out the functions under the Rajasthan Finance Act, 2020, entry and inspection of the land (give description) and premises situate thereon is necessary;

Therefore, undersigned intends to enter the said land and premises, himself or through the officer authorised by the undersigned, along with such other officers and employees as are necessary for such inspection on.....day of..... 20..... between o'clock to o'clock and remain thereat until such inspection is carried out.

Therefore, take notice and allow entry of the undersigned or the officer duly authorised along with the officers and employees as aforesaid;

If you have any objection to such entry, please appear before the undersigned, in person or through an advocate or agent duly instructed on or before the day and time afore mentioned.

Given under my hand and seal, this..... day of.....20....

Assessing Authority.

Form-G
[see rule 9]

[Memorandum of Appeal under Section 26 of the Rajasthan Finance Act, 2020]

Space for Court fee stamps

To,

The Appellate Authority.....

1. Name(s) of the Appellant(s)
2. Address, e-mail and mobile Number to/through which notice may be sent to the appellant(s).
3. G.I.R. No.
4. Authority passing the order in dispute.
5. Date of order against which appeal is made.
6. Date of service of notice of demand
7. Amount of tax
8. Amount of penalty
9. Amount of interest (as on the date of filing appeal)
10. Date of payment of tax with particulars of remittance.
10. Relief sought.....
11. Grounds of appeal.....

Signature of the Appellant

Verification

I/We.....the appellant(s) do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

Verification today.....day of.....20

Place

Signature of the Appellant

Form-H

(see rule 15]

Government of Rajasthan

Office of the

(Office or authority entrusted with the function of allotment or maintenance of record of land)

No.....

Date.....

Information u/s 29 of the Rajasthan Finance Act, 2020

| S.No. | Description of land | Name of allottee/holder | Nature of rights | Purpose/ use of land | Area in meters | Date of allotment | Period of tenancy, lease, etc. |
|-------|---------------------|-------------------------|------------------|----------------------|----------------|-------------------|--------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1 | | | | | | | |

| | | | | | | | |
|---|--|--|--|--|--|--|--|
| 2 | | | | | | | |
|---|--|--|--|--|--|--|--|

N.B. Copy of title deed be attached. However, titled deeds need not be attached with consolidated return if such deeds have already been attached to individual returns.

Signature of the officer
authorised in this behalf.

Form-I

[see rule 16]

Government of Rajasthan

Office of the Assessing Authority.....

Register of Taxable Lands

| S.No. | Name of the holder | Description of land | Nature of rights | Date of acquisition and period for which land has been allotted/let out | Purpose /use for which land is held | Area in meters | Class of land (as per the Act) | Rate of tax | Amount of tax payable | Remarks (change in holding/rights, etc. during the year) |
|---|--------------------|---------------------|------------------|---|---|----------------|--------------------------------|-------------|-----------------------|--|
| | | | | | | | | | | |
| Prepare by: Name:..... Designation:..... Signature:..... | | | | | Checked and verified by: Signature & Seal Of Assessing Authority | | | | | |

Form-J

[see rule 16]

Government of Rajasthan

Office of the Assessing Authority.....

Register of Tax demand and collection

Name of the holderAddress.....

Area of land (mtrs)

Class of land:.....

Rate of Tax:

Total amount of Tax:.....

Option: *Lump sum*/Installments

In case of Lump sum:

| | |
|----------|-----------|
| Amount : | Due date: |
|----------|-----------|

In case of installments:

| | |
|---------------------|----------------------------------|
| Amount: | Due dates: |
| First installment: | : |
| Second Installment: | : |
| Third installment: | : 31 st March, 20.... |

Penalty:

| S.No. | Amount | Detail |
|-------|--------|--------|
| | | |
| | | |
| | | |

Interest:

| Amount | Detail |
|--------|--------|
|--------|--------|

Payments:

| S. No. | Date | Amount | GRN/date | Challan No/Date |
|--------|------|--------|----------|-----------------|
| | | | | |
| | | | | |
| Total | | | | |

Balance as on 31st march:..... (excess/deficit)

Checked and verified by
Signature of Assessing Authority.

[No.F.6 (2)FD/Tax/2019-161]
By order of the Governor
Nishant Jain,
Joint Secretary to the Government.

Government Central Press, Jaipur.